

EXHIBIT 2  
DATE 3-13-13  
SB 108

**Testimony of Abigail St. Lawrence, Montana Association of Churches**

**Proponent of SB 108**

**Testimony to House Taxation Committee**

**March 13, 2013**

Mr. Chairman and members of the Committee:

Thank you for the opportunity to join the broad range of proponents on SB 108. The Montana Association of Churches ("MAC") represents over 180,000 Montanans and over 580 individual churches throughout the state in eight Christian denominations: the United Church of Christ, the United Methodist Church, the Episcopal Church, the Presbyterian Church (USA), the Evangelical Lutheran Church in America, the Roman Catholic Church, the Christian Church (Disciples of Christ), and the American Baptist Church.

When churches are able to provide charity support to our vulnerable populations, it helps to relieve the demands on state social services and, consequently, state budgets. Tax incentives for charitable planned giving encourage private financial support of Montana churches, enabling churches to continue and expand their ministries and charitable work. Planned giving helps to support the important social and spiritual work MAC's member churches do throughout Montana. SB 108 recognizes the value of planned giving to both Montana churches and the state.

Please recommend a "do concur" on SB 108.